

## ABSTRACT

The present invention provides a process for preparing 1,2-benzisoxazole-3-acetic acid, comprising the step of reacting 4-hydroxy-coumarin with hydroxyl-amine in the presence of a base. The present invention further provides a process for  
5 preparing a salt of benzisoxazole methane sulfonic acid, comprising the steps of 1) sulfonating 1,2-benzisoxazole-3-acetic acid using chlorosulfonic acid in a solvent mixture comprising methylene chloride and sodium hydroxide; and 2) isolating the salt of benzisoxazole methane sulfonic acid.